

NOTICE TO THE BAR

TAX COURT CASE INFORMATION STATEMENTS (LOCAL PROPERTY (CIS-LP) AND CORRECTION OF ERROR IN ASSESSMENT (CIS C/E)) – REMOVAL OF THE HURRICANE SANDY INDICATOR AND OTHER MINOR REVISIONS

The Tax Court Case Information Statement for Local Property (CIS-LP) and the Tax Court Case Information Statement for Correction of Error in Assessment (CIS C/E) are included in the Rules of Court Appendices, with the Tax CIS-LP as Appendix XXVIII-A and the Tax CIS C/E as Appendix XXVIII-B. The Supreme Court has approved revisions to the Tax Court Case Information Statements.

Accordingly, this notice promulgates the following revisions as to both the Tax CIS-LP and the Tax CIS C/E, effective July 1, 2019:

- The removal of the Hurricane Sandy case indicator;
- The addition of the following new Property Types: Casino, Condominium, Nursing Home, Senior Citizen/Veteran Deduction, Business Personal Property, Hotel, Pipeline and Tax Exempt; and
- The addition of the following new Plaintiff categories: Court Appointed Rent Receiver, Municipality, and Contract Purchaser.

This notice additionally promulgates the following revision that applies to only the Tax CIS-LP, effective July 1, 2019:

- Clarifying instructions for the Omitted and Omitted/Added Assessment fields.

The complete Tax CIS-LP and Tax CIS C/E as revised effective July 1, 2019 are attached.

Any questions concerning the changes should be directed to Cheryl A. Ryan, Tax Court Clerk/Administrator, Administrative Office of the Courts, Hughes Justice Complex, P.O. Box 972, Trenton, New Jersey 08625-0972; telephone 609-815-2922; e-mail address: Cheryl.Ryan@njcourts.gov.



Glenn A. Grant, J.A.D.
Acting Administrative Director of the Courts

Dated: July 1, 2019

NOTICE: This is a public document, which means the document as submitted will be available to the public upon request. Therefore, do not enter personal identifiers on it, such as Social Security number, driver's license number, vehicle plate number, insurance policy number, active financial account number, or active credit card number.



Tax Court of New Jersey Case Information Statement (CIS-LP)

Instructions: To be attached to face of complaint (type or print)

Attorney Name (List your information if you are not represented by an attorney)			Attorney ID Number	
Street			E-mail Address	
City	State	Zip	Telephone Number	

Part A. Check one of the following case types and the filing fee

- | | |
|--|--|
| ☐ Direct Appeal | ☐ Added or Omitted Assessment |
| ☐ Appeal from County Tax Board Judgment | ☐ Farmland Qualification |
| ☐ Correction of Error | ☐ Farmland Rollback |
| ☐ Exemption | ☐ Other |

Note: In order to proceed in the Small Claims Division, the property at issue must be a class 2 property (1-4 family residence) or a class 3A farm residence or prior year's taxes were less than \$25,000. See Court *Rule* 8:11-(a)(2).

☐ Check for Small Claims Division

Filing Fee Submitted \$	Check/other	Attorney Charge Account Number
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Part B. Fill in the following for all cases

1. Plaintiff		Defendant																			
2. County	Block	Lot	Unit																		
3. Assessment year(s) in contest																					
4. Property Address																					
5. Property Type (check one) <table style="width: 100%; margin-top: 5px;"> <tr> <td>☐ 1-4 Family Residence (class 2)</td> <td>☐ Business Personal Property Percentage _____</td> </tr> <tr> <td>☐ Casino</td> <td>☐ Commercial</td> </tr> <tr> <td>☐ Condominium</td> <td>☐ Farm Residence (class 3A)</td> </tr> <tr> <td>☐ Farmland</td> <td>☐ Hotel</td> </tr> <tr> <td>☐ Industrial</td> <td>☐ Multi-Unit Residential (over 4 Units)</td> </tr> <tr> <td>☐ Nursing Home</td> <td>☐ Pipeline</td> </tr> <tr> <td>☐ Senior Citizen/Veteran Deduction</td> <td>☐ Tax Exempt</td> </tr> <tr> <td>☐ Vacant Land</td> <td>☐ Vacant land used as part of a 1-4 family residence</td> </tr> <tr> <td>☐ Other _____</td> <td></td> </tr> </table>				☐ 1-4 Family Residence (class 2)	☐ Business Personal Property Percentage _____	☐ Casino	☐ Commercial	☐ Condominium	☐ Farm Residence (class 3A)	☐ Farmland	☐ Hotel	☐ Industrial	☐ Multi-Unit Residential (over 4 Units)	☐ Nursing Home	☐ Pipeline	☐ Senior Citizen/Veteran Deduction	☐ Tax Exempt	☐ Vacant Land	☐ Vacant land used as part of a 1-4 family residence	☐ Other _____	
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7. Is an exemption claimed?

☐ Yes

☐ No

☐ Type _____

If more than one assessed property is included in the complaint, are they contiguous **and** in common ownership?

☐ Yes

☐ No

Attach individual Case Information Statements for each separately assessed parcel. If multiple condominium units, attach the Condominium/Multiple Assessment Schedule.

Part C. Fill in the following for all Case Types except Farmland Rollback

Assessment for the year set forth in No. 3 above

Original Assessment

Land \$ _____
Improvements \$ _____
Exemption \$ _____
Total \$ _____

County Tax Board Assessment

Land \$ _____
Improvements \$ _____
Exemption \$ _____
Total \$ _____

Part D. Fill in the following only for Farmland Rollback

Year	Non-Qualified Assessed Value	Qualified Assessed Value	Assessment Subject to Rollback
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____

Part E. Fill in the following:

Note: For *Direct Appeals* - The total assessment must be over \$750,000 to qualify. The Improvement total for Part E should be the Original Improvement* and the added, omitted or omitted/added assessment for 12 months, not the prorated assessment. See Court Rule 8:2(c.)

For Added Assessment ONLY

Said property is the subject of an added assessment for the assessment year _____ as follows:

Original Assessment

Improvements* \$ _____
Prorated Assessment \$ _____
for _____ months

County Tax Board Judgment

Improvements \$ _____
Prorated Assessment \$ _____
for _____ months

For Omitted or Omitted/Added Assessment ONLY

Said property is the subject of an omitted or omitted/added assessment for the assessment year _____ as follows:

Original Assessment

Land \$ _____
Improvements* \$ _____
Prorated Assessment \$ _____
for _____ months

County Tax Board Judgment

Land \$ _____
Improvements \$ _____
Prorated Assessment \$ _____
for _____ months

Do you or your client have any needs under the Americans with Disabilities Act?

☐ Yes

☐ No

If yes, please identify any requirements or accommodations you may require.

Will an interpreter be needed?

☐ Yes

☐ No

If yes, for what language _____

Please Note: Only an interpreter registered with the Administrative Office of the Courts may be used during a court proceeding.

I certify that confidential personal identifiers have been removed from documents now submitted to the court, and will be removed from all documents submitted in the future in accordance with Rule 1:38-7(b)

Dated _____

Signed _____

Make Filing Fee checks payable to: **Treasurer, State of New Jersey**
Mailing Address: Tax Court Management Office, P.O. Box 972, Trenton, NJ 08625-0972

NOTICE: This is a public document, which means the document as submitted will be available to the public upon request. Therefore, do not enter personal identifiers on it, such as Social Security number, driver's license number, vehicle plate number, insurance policy number, active financial account number, or active credit card number.



Tax Court of New Jersey
Case Information Statement
Correction of Error in Assessment (CIS-C/E)

Instructions: To be attached to face of complaint (type or print)

Attorney Name (List your information if you are not represented by an attorney)			Attorney ID Number	
Street			E-mail Address	
City	State	Zip	Telephone Number	

Note: In order to proceed in the Small Claims Division, the property at issue must be a class 2 property (1-4 family residence) or a class 3A farm residence or prior year's taxes were less than \$25,000. See *Rule 8:11-(a)(2)*.

☐ Check for Small Claims Division

Filing Fee Submitted \$	Check / other	Attorney Charge Account #
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Part A. Fill in the following:

1. Plaintiff		Defendant																	
2. County	Block	Lot	Unit																
3. Assessment year(s) in contest																			
4. Property Address																			
5. Property Type (check one) <table style="width: 100%; margin-top: 10px;"> <tr> <td>☐ 1-4 Family Residence (class 2)</td> <td>☐ Business Personal Property Percentage _____</td> </tr> <tr> <td>☐ Casino</td> <td>☐ Commercial</td> </tr> <tr> <td>☐ Condominium</td> <td>☐ Farm Residence (class 3A)</td> </tr> <tr> <td>☐ Farmland</td> <td>☐ Hotel</td> </tr> <tr> <td>☐ Industrial</td> <td>☐ Multi-Unit Residential (over 4 Units)</td> </tr> <tr> <td>☐ Nursing Home</td> <td>☐ Pipeline</td> </tr> <tr> <td>☐ Senior Citizen/Veteran Deduction</td> <td>☐ Tax Exempt</td> </tr> <tr> <td>☐ Other _____</td> <td>☐ Vacant Land</td> </tr> </table>				☐ 1-4 Family Residence (class 2)	☐ Business Personal Property Percentage _____	☐ Casino	☐ Commercial	☐ Condominium	☐ Farm Residence (class 3A)	☐ Farmland	☐ Hotel	☐ Industrial	☐ Multi-Unit Residential (over 4 Units)	☐ Nursing Home	☐ Pipeline	☐ Senior Citizen/Veteran Deduction	☐ Tax Exempt	☐ Other _____	☐ Vacant Land
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7. Type of error (check one)	
☐ Typographical ☐ Transposition ☐ Other _____	
8. Is any action pending before the Tax Court for above property for a prior year(s)?	☐ Yes ☐ No
Year(s) _____	
9. Is the Verified Affidavit complete and attached to complaint?	☐ Yes ☐ No
Do you or your client have any needs under the Americans with Disabilities Act? If yes, please identify any requirements or accommodations you may require.	☐ Yes ☐ No
Will an interpreter be needed? ☐ Yes ☐ No If yes, for what language _____	
Please Note: Only an interpreter registered with the Administrative Office of the Courts may be used during a court proceeding.	
I certify that confidential personal identifiers have been removed from documents now submitted to the court, and will be removed from all documents submitted in the future in accordance with <i>Rule 1:38-7(b)</i>	
Dated _____	Signed _____
Make Filing Fee checks payable to: Treasurer, State of New Jersey Mailing Address: Tax Court Management Office, P.O. Box 972, Trenton, NJ 08625-0972	